

EXHIBIT B - LIQUIDATION ANALYSIS

Plan Proponent's Liquidation Value of Assets

Assets	Value
a. Cash on hand (end of month)	\$ To be Determined per Pre-Confirmation Filed Operating Report)
b. Accounts Receivable	\$0.00
c. Insurance Proceeds	\$ 0.00
d. All Furniture/Collectibles/ Clothing	\$14,000.00
e. Automobiles	\$15,000.00
f. 7 Dancer Lane, Freehold, NJ	\$1,595,000.00 (per appraisal/cma jointly owned with non-filing spouse)
g. 39 Spyglass Drive, Jackson, NJ	\$ 425,000.00 (per market)
h. Investment property (such as stocks, bonds or other financial assets)	\$5,000.00
i. Lawsuits or other claims against third-parties (Ferrari Litigation)	\$Unknown
j. The Skillet By Sal, Inc. (100% Owner)	\$Unknown and To Be Determined
k. Faenza's Gourmet Market (100% Owner)	\$Unknown and To Be Determined
j. Other intangibles (such as avoidance powers actions, misc.)	\$ 0.00
Total Value	\$2,054,000.00

Less	Value
-Secured creditors' recoveries (excluding cram downs, consent order resolutions and judgment lienholders deemed unsecured)	\$1,036,733.90

-Chapter 7 trustee fees and expenses per §326 (Used 10% Cost of Sale Standard, plus Mansion Tax and Realty Transfer Fee)	\$ 192,224.50
-Chapter 11 Administrative Expenses	\$15,000.00
-Non Filing Spouse's 50% Equity Interest in 7 Dancer Lane, Freehold, NJ	\$621,750.00
-Priority claims, excluding Administrative Expense claims	\$
-Debtor's claimed exemptions on all property	\$82,150.00
1) Balance for unsecured claims	\$106,141.60
2) Total dollar amount of allowed general unsecured claims (not including unsecured portions of mortgage liens and judgment liens) paid through Plan	\$732,091.00

Percentage of Claims Which Unsecured Creditors Would Receive or Retain in a Chapter 7 Liquidation: 14.49%

Percentage of Claims Which Allowed Unsecured Creditors Will Receive or Retain under the Plan: 71.02%